

STATE OF WISCONSIN  
DEPARTMENT OF HEALTH AND FAMILY SERVICES  
DIVISION OF MANAGEMENT AND TECHNOLOGY  
BUREAU OF FISCAL SERVICES

ACCOUNTING PROCEDURE

TOPIC: Section 12-Travel 5.0	EFFECTIVE DATE: 8/22/89
TITLE: Reimbursement of Costs to Employees Outside of State Agencies	REVISION DATE: 4/24/98
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**BACKGROUND**

There have been questions regarding whether a DHFS employee could receive reimbursement of travel costs directly from the federal government or some other agency. Often the federal agency or other agencies have offered to provide such reimbursement of costs because of the shortage of funds at the state level.

Current DHFS work rules as well as state statutes do not allow for this practice. It is a circumvention of the appropriation controls and is not consistent with the benefit package as authorized by the legislature or per union contracts.

The work rule is found in the *DHFS Employee Handbook* under Code of Ethics Section - Acceptance of Gifts, Favors or other Remuneration which states: "No employee who is assigned or acts as an official representative of the state... shall solicit or accept fees, honoraria or reimbursement of expenses."

The applicable statutory references include sections 14.58 (1), 20.906 (1) and 20.907 (5). The latter reference states: "all moneys which may come into the possession of any officer or employee of a state agency by virtue of his or her office or employment shall be deposited with the state treasurer, regardless of the ownership thereof."

**PROCEDURES**

1. All funds received by DHFS employees shall be turned into their supervisors who in turn will follow the Department's deposit procedures.
2. For reimbursement of travel expenses while on state business, employees must file the standard state reimbursement voucher following applicable travel guidelines.
3. The funds received from outside agencies shall be deposited according to **REVENUES AND REFUNDS 1.0 (Accounting for Refunds of Expenditure)**.

4. Any exceptions to these general procedures must be approved in writing by the employing authority with justification as to how the statutes do not apply to a particular circumstance.
5. This procedure does not apply if the outside agency pays the costs directly to the vendor.

**REFERENCES**

Wisconsin Statutes ss. 14.58 (1), 20.906 (1), 20.907 (5)  
*DHFS Employe Handbook*, under Code of Ethics Section - Acceptance of Gifts,  
Favors or other Remuneration.

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